



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
February 2022**

Report No. 2022-023

March 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

February 2022

Table of Contents

State Auditor's Report	2
------------------------	---

Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended August 31, 2021 Reports Due February 28, 2022	4
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2021 Filed in February 2022	5
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2021 Filed in February 2022	6



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by February 28, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 6 cities, 1 town, and 4 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in February 2022, after their filing deadline. The filing status for these 35 cities, 1 town, and 10 villages is presented in summary on page 3 and by individual entity in Appendixes B and C.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Monthly Report on Municipal Court and Revenue Filings

February 2022

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2021, whose financial report was due by February 28, 2022. Of the 11 municipalities, 5 filed the financial report timely. Of the 9 municipalities required to file an addendum, 3 filed timely. Of the 2 municipalities required to file a certification, neither filed timely.

This report includes the filing status for 35 cities, 1 town, and 10 villages that filed at least one of the items (financial report, addendum, or certification) in February 2022, after their filing deadline. Of these municipalities, 38 filed an annual financial report, 15 filed an addendum, and 5 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2022

Fiscal Year Ended August 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	Yes	January 28, 2022	No	n/a
Bates	Village of Merwin	No		n/a	n/a
Clay	City of Avondale	Yes	November 22, 2021	Yes	n/a
Franklin	Village of Miramigoua Park	No		No	n/a
Jefferson	City of Arnold	No		No	No
Scotland	City of Memphis	No		No	n/a
Scott	City of Miner	Yes	January 31, 2022	No	n/a
	Village of Haywood City	No		n/a	n/a
St. Charles	Town of Augusta	Yes	January 31, 2022	Yes	n/a
St. Louis	Village of Pasadena Park	No		No	No
Taney	City of Forsyth	Yes	February 15, 2022	Yes	n/a
Total Filed		5		3	0
Total Not Filed		6		6	2
Total n/a		0		2	9

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in February 2022

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	City of Amoret	Yes	February 22, 2022	n/a	n/a
Lincoln	City of Hawk Point	***	August 5, 2021	***	Yes
Montgomery	City of Bellflower	**	January 10, 2021	Yes	n/a
Total Filed		1		1	1

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before February 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in February 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Bollinger	City of Marble Hill	**	December 10, 2021	Yes	n/a
Cape Girardeau	City of Cape Girardeau	Yes	February 22, 2022	**	**
Cass	City of Archie	Yes	February 1, 2022	No	n/a
	City of Garden City	Yes	February 7, 2022	Yes	n/a
	City of Lake Annette	Yes	February 22, 2022	No	n/a
	Village of Baldwin Park	Yes	February 28, 2022	n/a	n/a
	City of Keytesville	***	January 31, 2022	Yes	n/a
Chariton	City of Keytesville	***	January 31, 2022	Yes	n/a
Daviess	Village of Altamont	**	November 24, 2021	Yes	n/a
Dent	City of Salem	Yes	February 1, 2022	Yes	n/a
Dunklin	City of Malden	Yes	February 22, 2022	**	**
Franklin	City of Pacific	Yes	February 9, 2022	No	Yes
Greene	City of Battlefield	**	October 27, 2021	Yes	Yes
Grundy	Village of Brimson	Yes	February 4, 2022	n/a	n/a
Holt	City of Craig	Yes	February 9, 2022	No	n/a
	Village of Big Lake	Yes	February 7, 2022	No	n/a
	Village of Bigelow	Yes	February 1, 2022	n/a	n/a
	City of Glasgow	**	December 6, 2021	Yes	n/a
Howard	City of Glasgow	**	December 6, 2021	Yes	n/a
Iron	City of Ironton	Yes	February 14, 2022	No	n/a
	City of Viburnum	Yes	February 17, 2022	No	n/a
	City of Lewistown	Yes	February 4, 2022	n/a	n/a
Lewis	City of Lewistown	Yes	February 4, 2022	n/a	n/a
Marion	City of Hannibal	Yes	February 15, 2022	**	**
Mercer	City of Mercer	Yes	February 2, 2022	No	n/a
New Madrid	City of Howardville	Yes	February 8, 2022	Yes	No
Newton	Village of Stella	Yes	February 1, 2022	n/a	n/a
Pemiscot	Town of Cooter	Yes	February 23, 2022	No	No
Pike	City of Clarksville	Yes	February 9, 2022	Yes	n/a
Randolph	City of Clark	Yes	February 15, 2022	No	n/a
	Village of Jacksonville	Yes	February 3, 2022	n/a	n/a
	City of Doniphan	Yes	February 2, 2022	No	n/a
Saline	City of Nelson	Yes	February 4, 2022	n/a	n/a
Shelby	Village of Leonard	Yes	February 17, 2022	n/a	n/a
St. Francois	City of Desloge	Yes	February 7, 2022	Yes	Yes
St. Louis	City of Bella Villa	***	January 18, 2022	Yes	**
	City of Berkeley	Yes	February 28, 2022	Yes	***
	City of Creve Coeur	Yes	February 14, 2022	**	**
	City of Oakland	Yes	February 21, 2022	No	**
	City of Richmond Heights	Yes	February 9, 2022	Yes	Yes
	City of University City	Yes	February 4, 2022	**	**
Stoddard	City of Puxico	Yes	February 4, 2022	No	n/a
Stone	Village of Blue Eye	Yes	February 20, 2022	n/a	n/a
Washington	City of Irondale	Yes	February 16, 2022	n/a	n/a

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in February 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Wayne	City of Williamsville	Yes	February 2, 2022	Yes	n/a
Webster	Village of Diggins	Yes	February 8, 2022	n/a	n/a
Total Filed		37		14	4

** Filed by December 31, 2021.

*** Filed after December 31, 2021, but before February 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.